

REMARKS

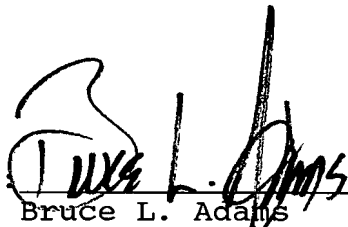
In accordance with this supplemental response, claim 35 has been amended to recite that the sample is a wafer. As originally presented, claim 35 recited that the liquid metal ion beam irradiation means is a focused liquid metal ion beam device; however, base claim 19 is a method claim that does not recite a liquid metal ion beam irradiation means. To correct this obvious error, claim 35 has been amended to recite that the sample is a wafer.

Claim 35 patentably distinguishes over the prior art for the reasons advanced in the prior response with respect to base claim 19.

In view of the foregoing, favorable consideration and passage of the application to issue are respectfully requested.

Respectfully submitted,

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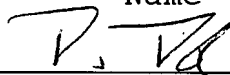
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Name



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April 10, 2007

Date